

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
Eastern District of Pennsylvania

In re **400 Walnut Associates, L.P.**

Debtor(s)

Case No.

Chapter

11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
BVF Construction Co., Inc. 78 Tomlinson Road, #C Lower Moreland Twp., PA 19006			Disputed	307,191.25
Sunlight Electrical Contracting Co. Inc. 499 York Rd Warminster, PA 18974			Disputed	203,151.69
St. Paul Travelers CL Remittance Center Hartford, CT 06183-1008				14,022.00
PECO Energy 2301 Market Street Philadelphia, PA 19101				6,414.55
Trigen-Philadelphia Energy Corp. P.O. Box 681032 Milwaukee, WI 53268-1032				6,001.43
Internal Revenue Service Cincinnati, OH 45999-0039				1,363.83
Water Revenue Bureau 1401 JFK Blvd Philadelphia, PA 19102-1663				812.40
City of Philadelphia Department of Revenue P.O. Box 1393 Philadelphia, PA 19105-9731				110.00